

WINDSOR HIGHLANDS METRO DISTRICT NO. 5			FINAL 2026 Budget		01/15/2026jj	
Statement of Revenues & Expenditures with Budget						
December 31, 2024 Actual, 2025 Unaudited Budget Budget						
Year-to-date Actual Budget and Variance through December 31, 2025						
2026 Budget						
District #5	Modified Accrual Budgetary Basis					
GENERAL FUND	2024	2025	2025	Variance	YTD Act	2026
	Audited	Unaudited	Actual	Through	as % of	Proposed
Revenues	Budget	Budget	12/31/2025	12/31/2025	Budget	Budget
Property Tax	\$ 1.00	\$ 3.00	\$ -	\$ -		\$ 11.00
Interest Income/Admin Closing Fees	\$ 77,191.00	\$ 10,000.00	\$ 95,755.00	\$ 85,755.00	958%	\$ 12,500.00
Service Fees District #1 (General)	\$ 316,057.00	\$ 184,911.00	\$ 195,682.00	\$ 10,771.00	106%	\$ 196,966.00
Service Fees District #2 (General)	\$ 335,370.00	\$ 231,337.00	\$ 244,853.00	\$ 13,516.00	106%	\$ 256,890.00
Service Fees District #3 (General)	\$ 498,982.00	\$ 247,849.00	\$ 265,542.00	\$ 17,693.00	107%	\$ 264,807.00
Service Fees District #4 (General)	\$ 603,027.00	\$ 384,090.00	\$ 366,155.00	\$ (17,935.00)	95%	\$ 352,942.00
O & M fees D#1 (340*158lots)	\$ -	\$ 53,720.00	\$ 55,314.00	\$ 1,594.00	103%	\$ 53,720.00
Pool Revenue	\$ 26,425.00	\$ 50,400.00	\$ 29,698.00	\$ (20,702.00)	59%	\$ 30,000.00
PoolUse Fell						\$ 65,555.00
Pool Facility Rentals/Other Income	\$ 1,725.00	\$ 1,600.00	\$ 2,250.00	\$ 650.00	141%	\$ 1,600.00
Total Revenues	\$ 1,858,778.00	\$ 1,163,910.00	\$ 1,255,249.00	\$ 91,339.00	108%	\$ 1,234,991.00
Expenditures						
Accounting and Finance	\$ 24,000.00	\$ 26,400.00	\$ 25,600.00	\$ (800.00)	97%	\$ 60,000.00
Audit	\$ 15,250.00	\$ 13,500.00	\$ 15,250.00	\$ 1,750.00	113%	\$ 34,500.00
Community Activies	\$ 350.00	\$ 1,000.00	\$ 586.00	\$ (414.00)	59%	\$ 1,000.00
Contingency 3% Tabor	\$ -	\$ 34,917.00	\$ -	\$ (34,917.00)	0%	\$ 37,050.00
District Management and Admin	\$ 45,181.00	\$ 45,600.00	\$ 44,900.00	\$ (700.00)	98%	\$ 72,000.00
Distirct Engineer	\$ 1,484.00	\$ 1,000.00	\$ -	\$ (1,000.00)	0%	\$ 2,000.00
Elections	\$ -	\$ 10,000.00	\$ -	\$ (10,000.00)	0%	\$ -
Fence Staining & Repair	\$ 55,602.00	\$ 40,500.00	\$ 47,868.00	\$ 7,368.00	118%	\$ 44,000.00
Insurance	\$ 33,547.00	\$ 33,547.00	\$ 32,006.00	\$ (1,541.00)	95%	\$ 45,500.00
Landscape Maint, Rep & Snow removal	\$ 172,474.00	\$ 254,475.00	\$ 249,948.00	\$ (4,527.00)	98%	\$ 301,471.00
Legal	\$ 40,275.00	\$ 35,000.00	\$ 28,563.00	\$ (6,437.00)	82%	\$ 40,000.00
Office, Dues and other	\$ 12,942.00	\$ 4,500.00	\$ 17,309.00	\$ 12,809.00	385%	\$ 30,400.00
Pool Operations (6795)	\$ 217,603.00	\$ 288,200.00	\$ 363,170.00	\$ 74,970.00	126%	\$ 267,760.00
Repair/Replacement Reserves	\$ -	\$ 246,940.00	\$ -	\$ (246,940.00)	0%	\$ 96,337.00
Treasurer Fees						\$ 1,000.00
Utilities/Repairs Irrigation	\$ 184,013.00	\$ 128,331.00	\$ 128,809.00	\$ 478.00	100%	\$ 201,973.00
Total Operating Expenditures	\$ 802,721.00	\$ 1,163,910.00	\$ 954,009.00	\$ (209,901.00)	82%	\$ 1,234,991.00
Revenues over/(under) Expenditures	\$ 1,056,057.00	\$ -	\$ 301,240.00			\$ -